SUBJECT No. 198.

Eligibility for Taluk Board membership.

Mr. Ramachendra Rao, Bangalore District Board.

Summary of discussion.—The qualification for Taluk Board membership under the Local Board Regulation is the payment of an assessment of Rs. 50 and upwards in one of the four groups of the taluk. In accordance with this, if a person happens to pay less than Rs. 50 in each of the groups taken individually, though paying about Rs. 200 to the whole taluk, he is precluded from being a member of the Taluk Board. Since a person paying nearly Rs. 200 in several parts of the taluk is likely to have better knowledge of the taluk than one paying Rs. 50 in one group alone, the above rule may be modified and all persons paying Rs. 50 and upwards of assessment in the taluk as a whole may be made eligible.

Reply of Government.—Will be considered.

SUBJECT No. 199.

Local cess on Excise, Forest and other minor sales.

Messrs. T. Ramachandra Rao and K. Puttappa, Bangalore District Board; K. Krishnamurti Rao, Magadi taluk; Baji Rao Sindhe, Kankanhalli taluk; and D. S. Hanumantha Rao, Devanhalli taluk.

Summary of discussion.—The increase of Local Fund by transferring the amount of local cess now collected on Excise and Forest revenues to the District Fund will help to carry out important works which are not attended to at present for want of funds.

Reply of Government.—The cess referred to cannot be assigned to the District Fund.

SUBJECT No. 200.

Proposed increase of the local cess.

(1) Messrs. A. Narasimha Iyengar, Sagar taluk; T. Ramachandra Rao and K. Puttappa, Bangalore District Board; K. Krishnamurti Rao, Magadi taluk; Baji Rao Sindhe, Kankanhalli taluk; D.S. Hanumantha Rao, Devanhalli taluk.

Summary of discussion.—(1) The District Boards and other public bodies have expressed their opinion on the proposal to raise the local cess now levied on land revenue and other items from one to two annas. Considering the present impoverished condition of the agriculturists and the increase of assessment in the revision settlement of taluks now in progress, it is prayed that the proposal of raising the local cess now under consideration may be abandoned.

(2) Messrs. C. Vamana Rao, and Subba Rao, Nagar taluk.

(2) The general condition of the ryot class in this country is poor and the country has not advanced in general prosperity like other countries. Very little advance has been made in the matters of trade, education, improved agriculture and industries. Instead of raising the local cess or levying an income tax as proposed, it is desirable to reduce certain items of expenditure and utilize the savings to meet the expenditure required for the advancement of the country.

Mr. Hanumantha Rao, Devanhalli taluk.

(3) Amildars need not be required to attend District Board meetings. Some expenditure to the District Board will thereby be saved.

Reply of Government.—Noted.

SUBJECT No. 201.

Abolition of octroi duty and the increase of mohatarfa.

Messrs Puttegowda, Channapatna taluk; and C. R. Nanjundayya, Channapatna municipality.

Summary of discussion.—The octroi collection is very poor at present owing to the inefficiency of the existing establishment to keep proper supervision over the import of goods. As the local merchants stock goods outside the municipal limits and sell them in the weekly *santes* of the

suburban villages, there is no possibility of increasing the octroi revenue. Orders may therefore be passed to levy mohatarfa on shops according to the nature of articles sold by them as per rates fixed by Government. This will effect the saving of the octroi establishment and the increase of municipal revenue.

Mr. Magadi Krishnamurti Rao supported the suggestion and stated that the octroi taxation is vexatious.

Reply of Government.—The subject may be placed before the Municipal Board concerned for consideration.

SUBJECT No. 202.

Octroi on cloths.

Mr. Thimmannaiya, Tiptur taluk.

Summary of discussion.—Cloths, on which octroi duty has once been levied in one Municipality, should not be subjected to further payments of such duty however long they may lie over, when removed to another Municipality. The present period of three months allowed under the existing orders is insufficient.

Reply of Government.—Noted.

SUBJECT No. 203.

Professional tax.

Mr. K. Krishnamurti Rao, Magadi taluk.

Summary of discussion—Whenever an item of expenditure comes into question, the Government promises to consider the question if funds are shown for the same; and to find funds, they do not consider any question other than taxing the ryots and it is not known in how many other ways, the poor ryot should pay tax. This is just the system in a native family where a member who works must work and others who spend go on spending, and this is not just. Are we not to consider that all those in the family should earn and enjoy? Considering all these, professional tax may be imposed on the officials, lawyers, doctors, merchants, songsters and others who share the profits of the ryots but unlike them pay no tax to Government and are happier.

Reply of Government.—Recorded.

SUBJECT No. 204.

Tax upon tailors.

Mr. Hutchaviregowda, Gubbi taluk.

Summary of discussion.—It would be profitable to impose a reasonable tax upon tailors and others, who with the help of sewing machines earn from 3—5 rupees a day and who besides make clothes and expose them for sale in their own houses or in bazaars.

Reply of Government—Recorded.

SUBJECT No. 205.

Crediting to Municipal Funds the land revenue within the municipal limits.

Messrs. M. Venkataramaiya and D. Chowdaiya, Channarayapatna taluk.

Summary of discussion.—Owing to the low financial condition of many of the municipalities, many necessary works are being deferred from year to year. The land revenue realised within the municipal limits may be ordered to be credited to the municipality.

Reply of Government.—Cannot be done.